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(FRI) 8.25'06 15:22/ST. 15:21/NO. 4861050728 P 1



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TO: **Examiner B.T. Pendleton**
Group Art Unit 2615

FAX NO.: 571 273 8300

FROM: John A. Wiberg USER ID: 8078

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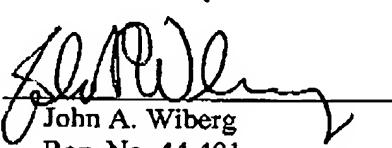
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PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
Attorney Docket No. 13587US01

In the Application of:) Conf. No.: 5019
D. Wu et al.) Customer No.: 23446
Serial No.: 10/082,950)
Filed: February 26, 2002)
For: METHOD AND APPARATUS OF)
PERFORMING SAMPLE RATE)
CONVERSION OF A MULTI-)
CHANNEL AUDIO SIGNAL)
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Examiner: B.T. Pendleton)
Group Art Unit: 2615)
By: 
John A. Wiberg
Reg. No. 44,401

RESPONSE TO OFFICE ACTION

MS: Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This paper is in response to the Office Action mailed June 2, 2006, in the above-identified application. This response is timely because it is being submitted within the period of reply ending September 2, 2006. In the Office Action, the Examiner rejected claims 1-5, objected to claims 6-10, and allowed claims 11-20.

Applicants respectfully request consideration of the following remarks.

A listing of the Claims begins on page 2.

Remarks begin on page 6.